SUBJECTS.

were treated as Forest Reserves. Thus there remained only few lands as *pudurals*. The poor inhabitants were deprived of the benefit derived from *pudurals*, in that they were unable to get them registered on account of the present high rates of *thararila* and assessment, the rate being Rs. 5 for *thararila* and Rupee 1 for tax per acre for *pudurals* not exceeding 10 acres, and Rs. 10 for *thararila* per acre for those exceeding 10 acres. When compared with the minimum rate of Rs. 3 for *thararila* and 3 fs. tax, this was very heavy. He also pointed out the long delay and unnecessary difficulties caused by the subordinate revenue officers, in the disposal of applications for *pudurals*. The Member requested for a substantial reduction in the rates of *thararila* and assessment for the registry of *pudurals* in the above mentioned two taluks.

Dewan's reply.—A report will be called for from the Peishkarand the matter will be enquired into.

8 The commutation into money of the paddy tax now levied on *kuthagapattom* lands.

Mr. Sankaran Kochukunju Channar (Member, Nominated) said that the holders of *kuthagapattom* lands were labouring under great difficulties in that theyhad to pay their tax in kind. They were even prepared to pay the tax at a higher rate of commutation than 11 chs. per para of paddy, if the system of payment of tax in kind was stopped in regard to the *kuthagapattom* lands. When the subject was mooted on previous occasions, the Government passed an order in the negative, taking *kuthagapattom* and *kandukrishi lands* as one and the same. The Member was of opinion that *kuthagapattom* was different from *kandukrishi* and as such the former should not be treated as the latter.

Dewan's reply.—The lands referred to by the Member are *kandukrishi* lands. The Government cannot make any difference between these lands and other *kandukrishi* lands.

9 Want of a Revenue Code for Travancore

Mr. C. Mathaven Pillay, B. A. (Member, Kalkulam taluk) said that the administration of revenue matters was, at present, not satisfactory, owing to the fault of the system. There must be a regular system of working which ought to be enforced. A long array of regulations was included in the Unrepealed Regulations, but there was no system about it.

Dewan:—You want all the existing circulars to be brought into a book form?

The Member proceeded and said that many did not find a place in the Unrepealed Regulations. The ordinary people did not know the procedure to be adopted with regard to cases such as *thariśu* and remission of tax in case of failure of crop, though there existed strict rules with regard to revenue

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